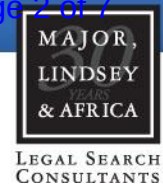


Exhibit M



APPENDIX VI—AVERAGE BILLING RATES

Average Billing Rates, All Respondents: \$584

Partnership Tenure	2012	2010
1 to 5 years	\$510	\$498
6 to 10 years	\$582	\$531
11 to 20 years	\$602	\$578
More than 20 years	\$650	\$630

Partnership Status	2012	2010
Equity Partner	\$632	\$591
Non-equity Partner	\$506	\$491

Practice Area	2012	2010
Corporate	\$671	\$614
Tax & ERISA	\$629	\$615
IP	\$601	\$560
Real Estate	\$565	\$522
Litigation	\$537	\$541
Labor & Employment	\$473	\$462
Other	\$596	\$542

City	2012	2010
New York, NY	\$760	\$700
Silicon Valley, CA	\$732	n/a
Boston, MA	\$687	\$590
Washington, DC/NoVA	\$662	\$608
San Francisco, CA	\$622	\$597
Houston, TX	\$607	\$571
Dallas, TX	\$602	\$529
Chicago, IL	\$586	\$518
Los Angeles, CA	\$584	\$587
Atlanta, GA	\$560	\$458
Philadelphia, PA	\$511	\$516
Seattle, WA	\$490	\$420

Compensation Transparency	2012	2010
Open	\$610	\$574
Partially open	\$563	\$536
Closed	\$536	\$510

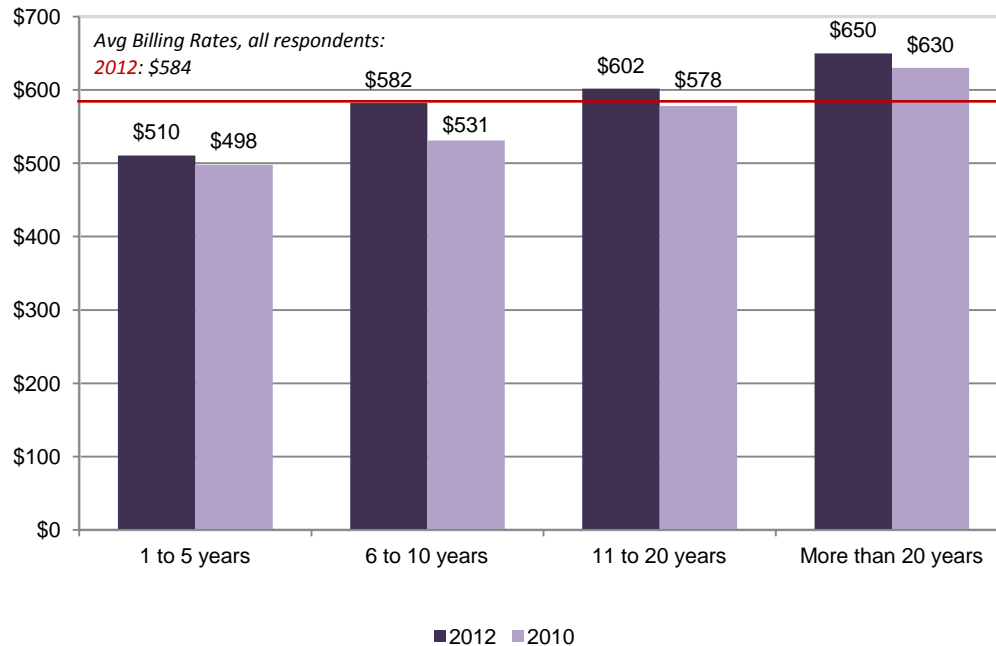
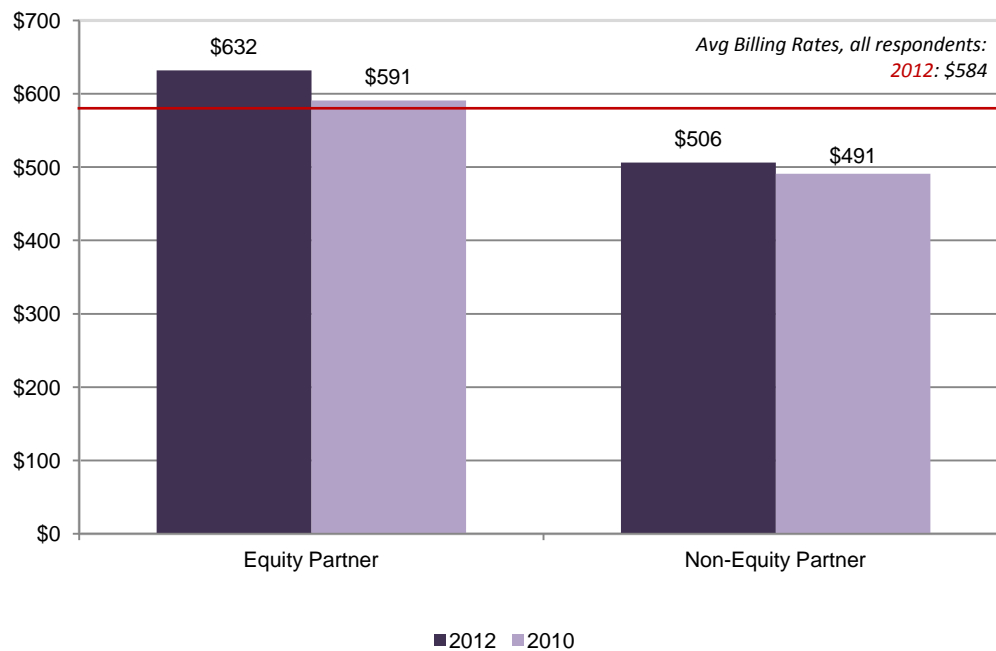
Lockstep Type	2012	2010
My firm is pure lockstep	\$814	\$607
Generally lockstep	\$555	\$543
My firm is not lockstep at all	\$585	\$557

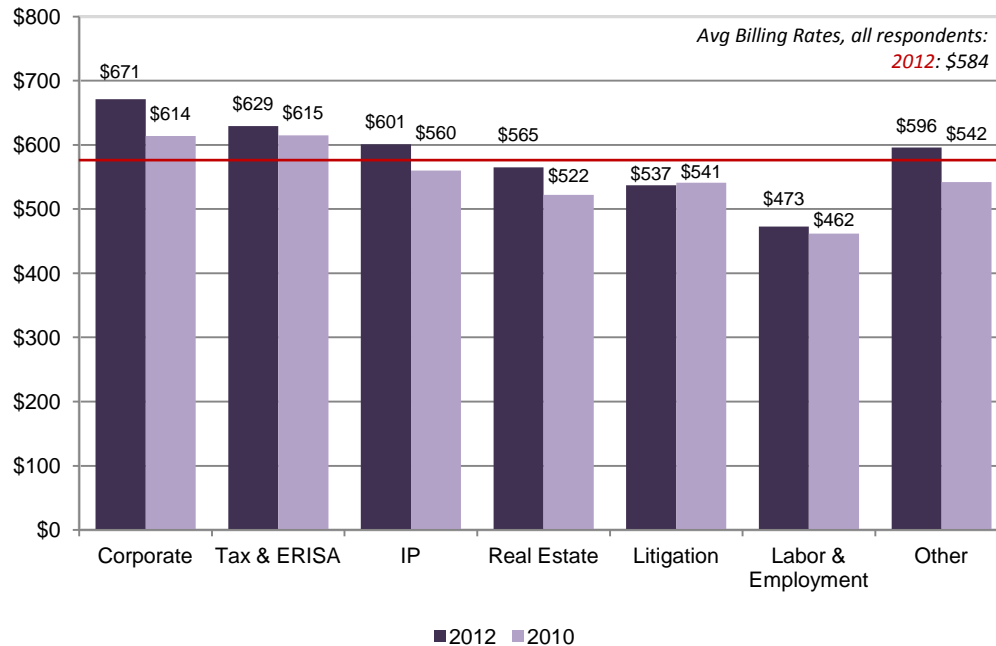
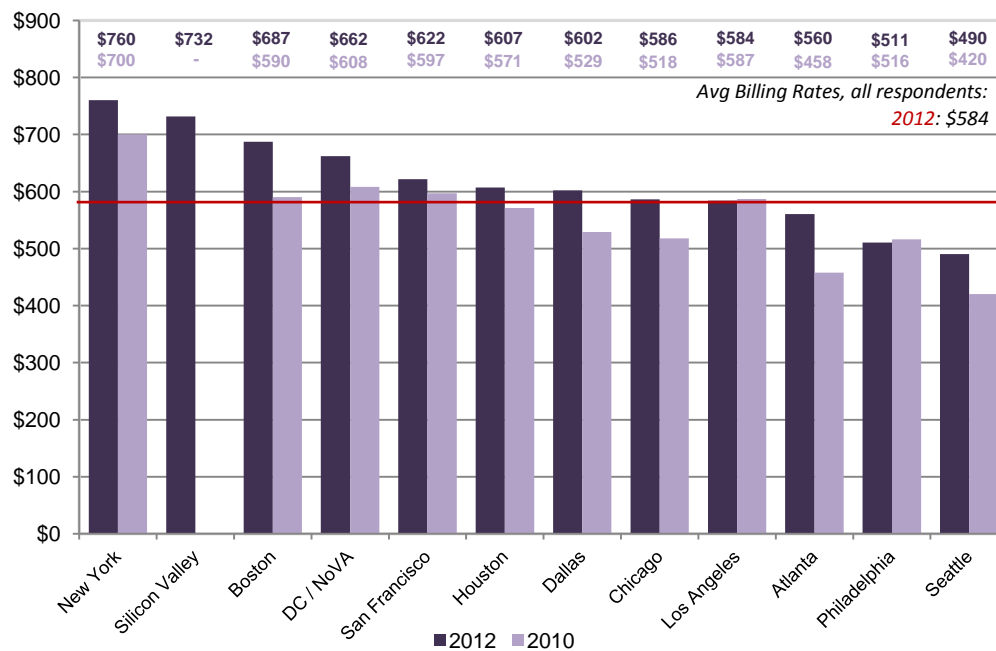
Firm Size	2012	2010
51-200 attorneys	\$442	\$436
201-500 attorneys	\$495	\$519
501-1,000 attorneys	\$604	\$605
1,000+ attorneys	\$695	\$666

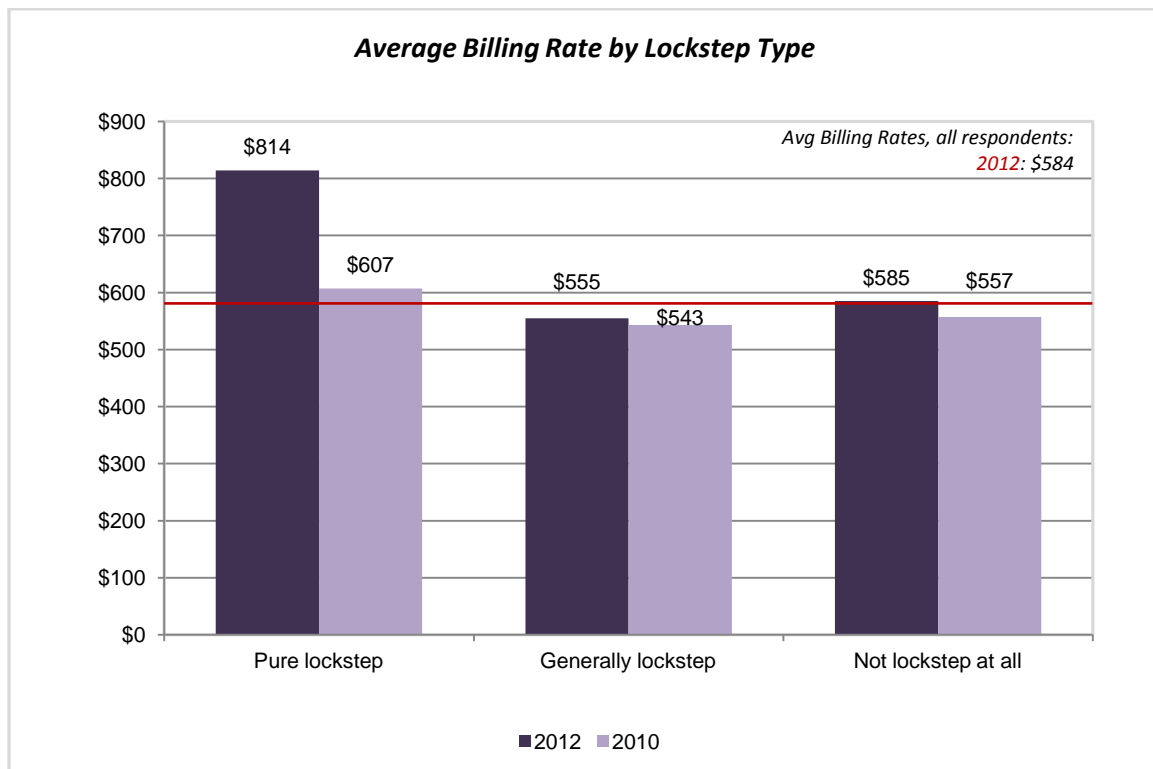
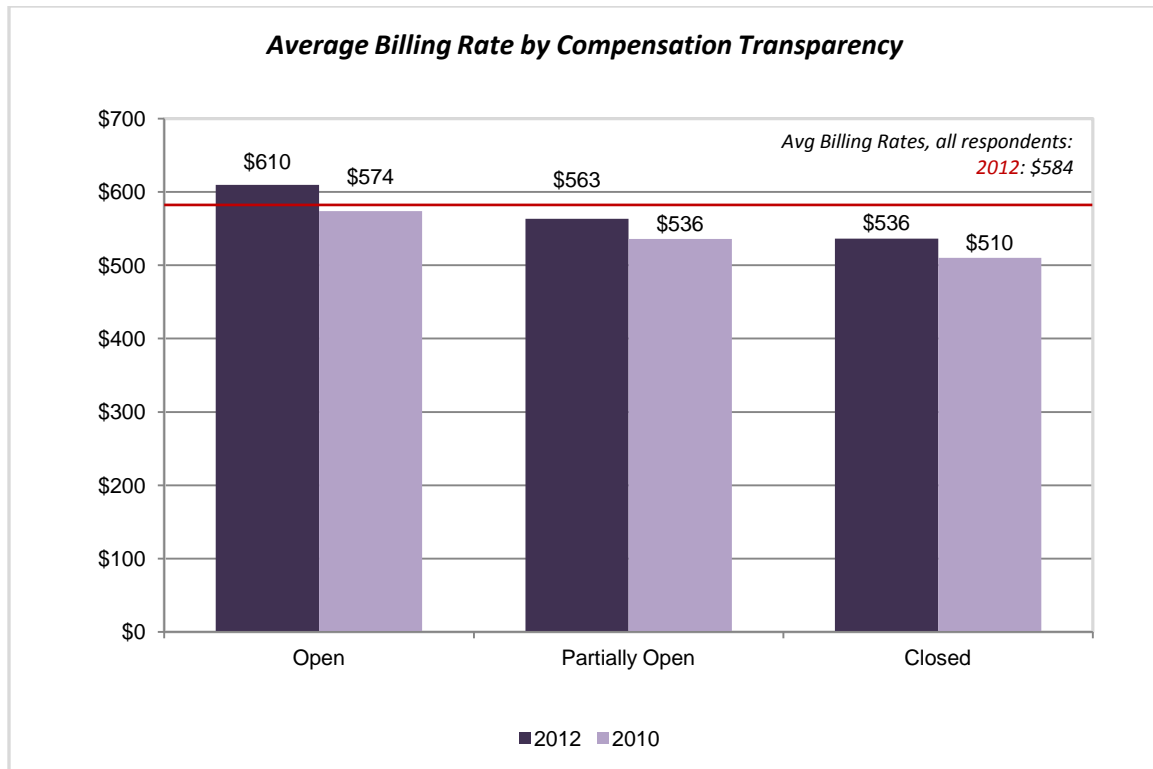
Profits per Partner	2012	2010
\$250,001 - \$500,000	\$432	\$419
\$500,001 - \$750,000	\$464	\$512
\$750,001 - \$1 mil	\$590	\$608
\$1 mil - \$1.25 mil	\$655	\$675
\$1.25 mil - \$1.5 mil	\$704	\$709
\$1.5 mil - \$1.75 mil	\$772	\$740
\$1.75 mil - \$2 million	\$764	\$837
\$2 million +	\$883	\$797

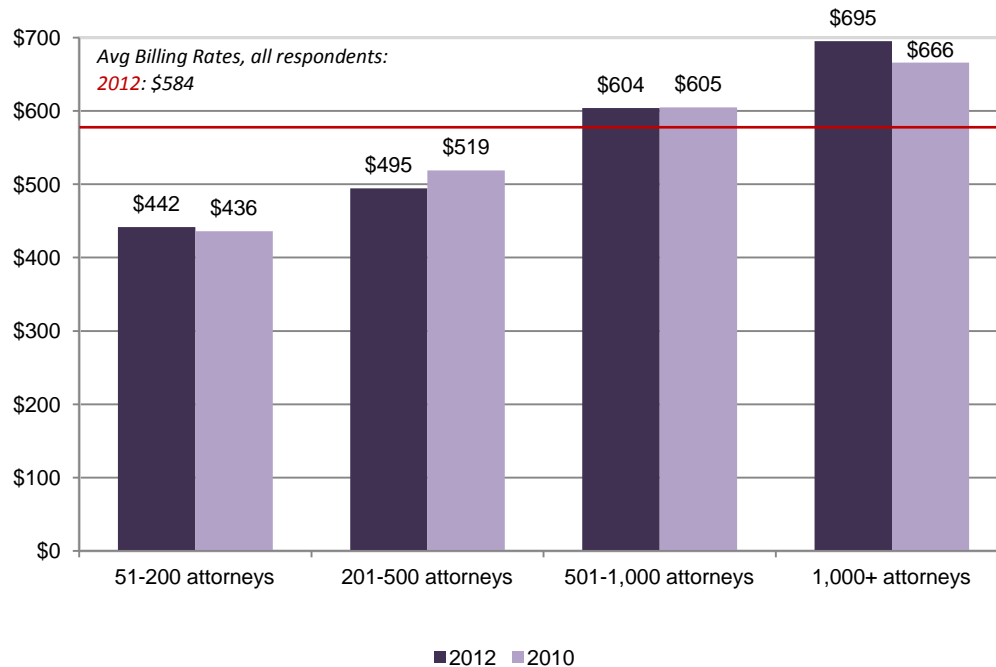
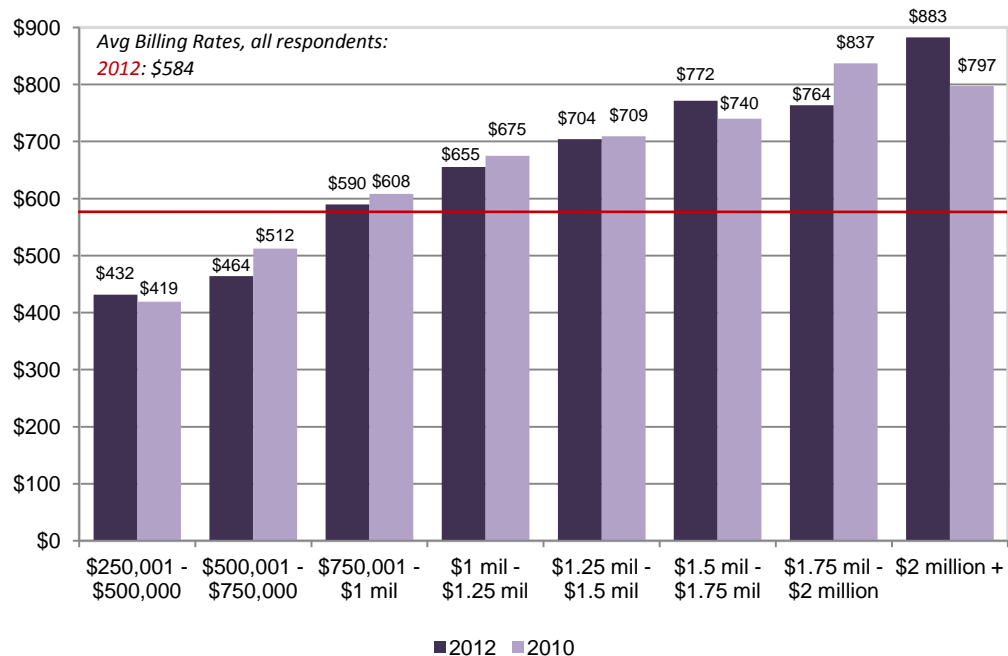
Gender	2012	2010
Male	\$598	\$564
Female	\$533	\$523

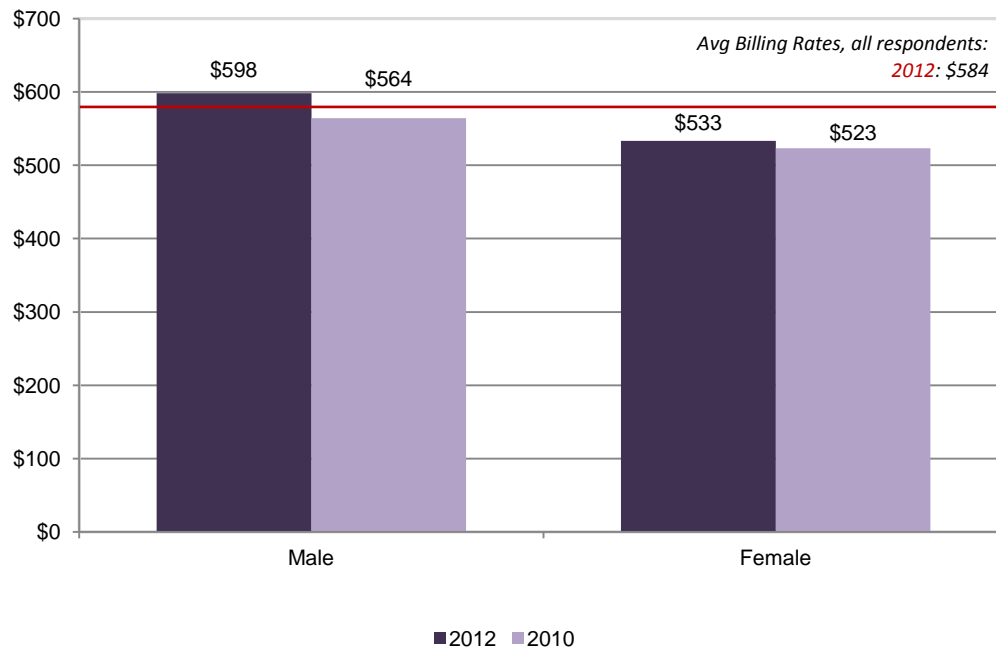
Ethnicity	2012	2010
White, not Hispanic	\$580	\$557
Black, not Hispanic	\$531	\$543
Hispanic	\$563	\$518
Asian Pacific, not Hispanic	\$651	\$532
American Indian, not Hispanic	\$778	\$613
Mixed races	\$650	\$532

Average Billing Rate by Partnership Tenure**Average Billing Rate by Partnership Status**

Average Billing Rate by Practice Area**Average Billing Rate by City**



Average Billing Rate by Firm Size**Average Billing Rate by Firm PPP**

Average Billing Rate by Gender**Average Billing Rate by Ethnicity**